

Gauteng: Emfuleni(GT421) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	438 000	463 000	463 000	431 233	408 545	428 972	450 421
Service charges	-	-	-	1 761 280	1 725 232	1 725 232	1 574 850	2 055 811	2 334 550	2 819 833
Investment revenue	-	-	-	27 000	17 000	17 000	12 732	10 000	10 500	11 025
Transfers recognised - operational	-	-	-	489 906	515 573	515 573	461 544	575 759	642 578	730 324
Other own revenue	-	-	-	7 412	33 163	33 163	(74 637)	7 167	10 138	5 740
Total Revenue (excluding capital transfers and contributions)	-	-	-	2 723 598	2 753 968	2 753 968	2 405 722	3 057 282	3 426 738	4 017 344
Employee costs	-	-	-	534 004	514 519	514 519	521 397	635 661	697 665	767 861
Remuneration of councillors	-	-	-	23 055	21 120	21 120	21 638	23 538	26 009	28 869
Depreciation & asset impairment	-	-	-	80 760	80 768	80 768	84 612	83 507	88 080	93 056
Finance charges	-	-	-	20 213	11 213	11 213	15 944	20 227	21 241	22 305
Materials and bulk purchases	-	-	-	943 253	920 672	920 672	1 011 695	1 139 577	1 432 855	1 729 819
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	1 281 412	1 361 142	1 361 142	1 066 173	1 315 535	1 342 731	1 507 704
Total Expenditure	-	-	-	2 882 698	2 909 435	2 909 435	2 721 458	3 218 045	3 608 582	4 149 614
Surplus/(Deficit)	-	-	-	(159 100)	(155 467)	(155 467)	(315 736)	(160 763)	(181 844)	(132 270)
Transfers recognised - capital	-	-	-	101 094	99 455	99 455	61 997	119 073	131 485	159 902
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	(58 006)	(56 013)	(56 013)	(253 739)	(41 691)	(50 359)	27 632
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	(58 006)	(56 013)	(56 013)	(253 739)	(41 691)	(50 359)	27 632
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	-	360 505	251 117	251 117	302 524	337 148	(415 783)	(527 409)
Transfers recognised - capital	-	-	-	152 955	95 135	95 135	(107 216)	(183 158)	(202 481)	(251 773)
Public contributions & donations	-	-	-	-	-	-	(11 742)	-	-	-
Borrowing	-	-	-	-	-	-	(93 949)	-	-	-
Internally generated funds	-	-	-	207 550	-	-	(88 892)	(153 990)	(213 303)	(275 636)
Total sources of capital funds	-	-	-	360 505	95 135	95 135	(301 799)	(337 148)	(415 783)	(527 409)
<u>Financial position</u>										
Total current assets	-	-	-	562 331	562 331	562 331	-	454 978	583 568	725 585
Total non current assets	-	-	-	1 817 908	1 817 908	1 817 908	-	1 992 188	2 236 509	2 497 669
Total current liabilities	-	-	-	261 060	261 060	261 060	-	698 086	982 223	1 297 846
Total non current liabilities	-	-	-	106 143	106 143	106 143	-	119 537	120 231	120 447
Community wealth/Equity	-	-	-	2 013 035	2 013 035	2 013 035	-	1 629 543	1 717 623	1 804 960
<u>Cash flows</u>										
Net cash from (used) operating	39 651	-	150 153	461 236	461 236	461 236	215 180	283 935	238 132	332 319
Net cash from (used) investing	(58 373)	-	(91 727)	(360 505)	(360 505)	(360 505)	(166 671)	-	-	-
Net cash from (used) financing	22 893	-	(55 795)	(75 000)	(75 000)	(75 000)	(71 888)	-	-	-
Cash/cash equivalents at the year end	4 171	-	135 694	377 989	377 989	377 989	114 068	283 935	522 067	854 387
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	-	416 022	416 022	416 022	-	341 794	408 516	500 571
Application of cash and investments	174 682	224 365	99 163	69 729	(837)	(837)	-	249 307	160 847	80 102
Balance - surplus (shortfall)	(174 682)	(224 365)	(99 163)	346 292	416 858	416 858	-	92 486	247 669	420 469
<u>Asset management</u>										
Asset register summary (WDV)	-	-	-	360 505	251 117	251 117	302 524	337 148	(415 783)	(527 409)
Depreciation & asset impairment	-	-	-	80 760	80 768	80 768	84 612	83 507	88 080	93 056
Renewal of Existing Assets	-	-	-	-	-	-	-	58 463	(144 796)	(141 422)
Repairs and Maintenance	-	-	-	-	112 485	112 485	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	104 460	109 677	115 155
Revenue cost of free services provided	-	-	-	175 064	94 000	94 000	-	105 000	110 250	115 763
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	54	34	30	8	8	8	8	8	10	10

Gauteng: Emfuleni(GT421) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	969 974	1 030 875	1 030 875	1 015 558	1 108 143	1 240 753
Executive & Council										
Budget & Treasury Office					35 539	97 498	97 498	23 897	25 092	26 346
Corporate Services					934 434	933 377	933 377	991 661	1 083 051	1 214 407
<i>Community and Public Safety</i>		-	-	-	60 843	69 582	69 582	69 810	78 333	77 312
Community & Social Services					4 958	11 399	11 399	10 879	13 819	14 443
Sport And Recreation					559	569	569	120	127	135
Public Safety					17 430	21 839	21 839	21 988	25 354	21 360
Housing										
Health					37 896	35 775	35 775	36 823	39 033	41 375
<i>Economic and Environmental Services</i>		-	-	-	3 415	2 497	2 497	1 920	2 016	2 007
Planning and Development					3 415	2 497	2 497	1 920	2 016	2 007
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	1 790 461	1 750 469	1 750 469	2 089 067	2 369 731	2 857 174
Electricity					994 309	1 027 539	1 027 539	1 300 719	1 543 311	1 987 776
Water					470 997	429 594	429 594	476 523	509 073	526 659
Waste Water Management					219 074	185 834	185 834	198 084	202 164	221 682
Waste Management					106 081	107 502	107 502	113 742	115 183	121 057
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	-	2 824 692	2 853 422	2 853 422	3 176 355	3 558 223	4 177 246
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	786 880	888 104	888 104	1 031 303	1 094 149	1 253 767
Executive & Council					77 761	64 418	64 418	135 413	144 472	155 452
Budget & Treasury Office					118 109	102 063	102 063	150 112	133 725	143 283
Corporate Services					591 010	721 624	721 624	745 778	815 952	955 032
<i>Community and Public Safety</i>		-	-	-	278 884	272 267	272 267	295 656	329 365	360 714
Community & Social Services					32 451	35 118	35 118	29 871	32 970	35 834
Sport And Recreation					56 585	54 822	54 822	62 583	67 643	73 925
Public Safety					141 561	133 973	133 973	157 826	179 629	196 918
Housing										
Health					48 287	48 355	48 355	45 377	49 122	54 036
<i>Economic and Environmental Services</i>		-	-	-	168 218	175 153	175 153	165 870	177 153	189 774
Planning and Development					39 860	37 216	37 216	38 478	42 164	46 373
Road Transport					123 103	131 876	131 876	118 592	125 404	132 855
Environmental Protection					5 255	6 061	6 061	8 800	9 585	10 546
<i>Trading Services</i>		-	-	-	1 648 716	1 573 911	1 573 911	1 725 217	2 007 914	2 345 360
Electricity					786 094	769 515	769 515	965 208	1 187 427	1 463 606
Water					438 929	379 750	379 750	321 332	404 885	438 693
Waste Water Management					245 929	243 794	243 794	254 961	237 745	253 391
Waste Management					177 764	180 851	180 851	183 716	177 858	189 670
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	-	2 882 698	2 909 435	2 909 435	3 218 045	3 608 582	4 149 614
Surplus/(Deficit) for the year		-	-	-	(58 006)	(56 013)	(56 013)	(41 691)	(50 359)	27 632

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Gauteng: Emfuleni(GT421) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
Revenue By Source												
Property rates	2	-	-	-	438 000	463 000	463 000	431 233	408 545	428 972	450 421	
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	2	-	-	-	985 142	1 020 804	1 020 804	939 717	1 295 867	1 537 974	1 981 906	
Service charges - water revenue	2	-	-	-	429 594	399 594	399 594	364 161	447 563	478 642	494 676	
Service charges - sanitation revenue	2	-	-	-	205 765	172 525	172 525	168 663	184 775	188 189	207 009	
Service charges - refuse revenue	2	-	-	-	105 930	97 757	97 757	95 463	104 591	105 574	110 968	
Service charges - other		-	-	-	34 849	34 551	34 551	6 846	23 014	24 170	25 274	
Rental of facilities and equipment		-	-	-	18 518	11 068	11 068	9 024	8 635	9 069	9 525	
Interest earned - external investments		-	-	-	27 000	17 000	17 000	12 732	10 000	10 500	11 025	
Interest earned - outstanding debtors		-	-	-	67 888	64 119	64 119	59 738	64 485	68 104	71 943	
Dividends received		-	-	-	-	-	-	14	-	-	-	
Fines		-	-	-	17 105	21 455	21 455	5 596	21 689	25 029	21 011	
Licences and permits		-	-	-	-	-	-	8	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		-	-	-	489 906	515 573	515 573	461 544	575 759	642 578	730 324	
Other own revenue	2	-	-	-	(96 099)	(63 479)	(63 479)	(152 149)	(87 642)	(92 064)	(96 739)	
Gains on disposal of PPE		-	-	-	-	-	-	3 131	-	-	-	
Total Revenue (excl. capital transfers and contributions)			-	-	2 723 598	2 753 968	2 753 968	2 405 722	3 057 282	3 426 738	4 017 344	
Expenditure By Type												
Employee related costs	2	-	-	-	534 004	514 519	514 519	521 397	635 661	697 665	767 861	
Remuneration of councillors		-	-	-	23 055	21 120	21 120	21 638	23 538	26 009	28 869	
Debt impairment	3	-	-	-	392 305	363 083	363 083	484 023	283 935	238 132	250 039	
Depreciation and asset impairment	2	-	-	-	80 760	80 768	80 768	84 612	83 507	88 080	93 056	
Finance charges		-	-	-	20 213	11 213	11 213	15 944	20 227	21 241	22 305	
Bulk purchases	2	-	-	-	943 253	920 672	920 672	1 011 695	1 139 577	1 432 855	1 729 819	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	-	-	69 278	70 746	70 746	63 734	67 354	58 482	62 171	
Transfers and grants		-	-	-	-	-	-	-	-	-	-	
Other expenditure	4,5	-	-	-	819 830	927 313	927 313	518 416	964 246	1 046 117	1 195 495	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Total Expenditure			-	-	2 882 698	2 909 435	2 909 435	2 721 458	3 218 045	3 608 582	4 149 614	
Surplus/(Deficit)			-	-	(159 100)	(155 467)	(155 467)	(315 736)	(160 763)	(181 844)	(132 270)	
Transfers recognised - capital		-	-	-	101 094	99 455	99 455	61 997	119 073	131 485	159 902	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
			-	-	(58 006)	(56 013)	(56 013)	(253 739)	(41 691)	(50 359)	27 632	
Surplus/(Deficit) after capital transfers and contributions			-	-	-	-	-	-	-	-	-	
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation			-	-	(58 006)	(56 013)	(56 013)	(253 739)	(41 691)	(50 359)	27 632	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality			-	-	(58 006)	(56 013)	(56 013)	(253 739)	(41 691)	(50 359)	27 632	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year			-	-	(58 006)	(56 013)	(56 013)	(253 739)	(41 691)	(50 359)	27 632	

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Gauteng: Emfuleni(GT421) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework			
R thousands		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13	
Capital Expenditure - Standard													
<i>Governance and Administration</i>			-	-	-	52 050	99 941	99 941	133 535	34 000	(11 200)	(11 075)	
Executive & Council						42 550	97 277	97 277	33 700	27 300	(4 000)	(5 000)	
Budget & Treasury Office						1 500			558	2 500	(2 000)	(1 000)	
Corporate Services						8 000	2 664	2 664	99 277	4 200	(5 200)	(5 075)	
<i>Community and Public Safety</i>			-	-	-	62 481	2 971	2 971	30 095	81 900	(96 321)	(58 579)	
Community & Social Services						10 460	852	852	2 154	3 700	(12 300)	(6 500)	
Sport And Recreation						20 217	500	500	9 179	44 800	(61 396)	(44 927)	
Public Safety						21 123	1 889	1 889	14 881	21 400	(18 125)	(1 651)	
Housing													
Health						10 681	(270)	(270)	3 880	12 000	(4 500)	(5 500)	
<i>Economic and Environmental Services</i>			-	-	-	87 947	88 816	88 816	20 112	63 257	(55 681)	(99 698)	
Planning and Development						8 800			2 439	9 000	(3 900)	(3 500)	
Road Transport						79 147	88 816	88 816	17 672	54 257	(51 781)	(91 198)	
Environmental Protection												(5 000)	
<i>Trading Services</i>			-	-	-	158 027	59 390	59 390	118 782	157 990	(252 582)	(358 058)	
Electricity						42 975	32 389	32 389	34 236	31 590	(107 500)	(133 250)	
Water						29 638	20 635	20 635	21 496	53 901	(9 550)	(15 400)	
Waste Water Management						65 849			54 362	42 200	(57 347)	(73 000)	
Waste Management						19 565	6 366	6 366	8 688	30 300	(78 185)	(136 408)	
<i>Other</i>													
Total Capital Expenditure - Standard			3	-	-	-	360 505	251 117	251 117	302 524	337 148	(415 783)	(527 409)
Funded by:													
National Government						152 955	94 135	94 135	(107 216)	(183 158)	(202 481)	(251 773)	
Provincial Government													
District Municipality													
Other transfers and grants							1 000	1 000					
Transfers recognised - capital			4	-	-	-	152 955	95 135	95 135	(107 216)	(183 158)	(202 481)	(251 773)
Public contributions and donations			5						(11 742)				
Borrowing			6						(93 949)				
Internally generated funds						207 550			(88 892)	(153 990)	(213 303)	(275 636)	
Total Capital Funding			7	-	-	-	360 505	95 135	95 135	(301 799)	(337 148)	(415 783)	(527 409)

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Gauteng: Emfuleni(GT421) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash					377 989	377 989	377 989				
Call investment deposits	1								292 529	359 251	451 306
Consumer debtors	1				147 384	147 384	147 384		147 328	209 196	259 157
Other debtors					22 425	22 425	22 425		4 091	4 091	4 091
Current portion of long-term receivables											
Inventory	2				14 533	14 533	14 533		11 031	11 031	11 031
Total current assets		-	-	-	562 331	562 331	562 331	-	454 978	583 568	725 585
Non current assets											
Long-term receivables											
Investments					38 033	38 033	38 033		49 265	49 265	49 265
Investment property											
Investment in Associate											
Property, plant and equipment	3				1 779 875	1 779 875	1 779 875		1 942 923	2 187 244	2 448 404
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	1 817 908	1 817 908	1 817 908	-	1 992 188	2 236 509	2 497 669
TOTAL ASSETS		-	-	-	2 380 238	2 380 238	2 380 238	-	2 447 166	2 820 077	3 223 254
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4				36 172	36 172	36 172		55 679	55 679	55 679
Consumer deposits					28 403	28 403	28 403		27 706	27 706	27 706
Trade and other payables	4				150 000	150 000	150 000		350 000	335 000	320 000
Provisions					46 486	46 486	46 486		264 701	563 839	894 462
Total current liabilities		-	-	-	261 060	261 060	261 060	-	698 086	982 223	1 297 846
Non current liabilities											
Borrowing					106 143	106 143	106 143		117 930	118 623	118 840
Provisions									1 608	1 608	1 608
Total non current liabilities		-	-	-	106 143	106 143	106 143	-	119 537	120 231	120 447
TOTAL LIABILITIES		-	-	-	367 203	367 203	367 203	-	817 623	1 102 454	1 418 294
NET ASSETS	5	-	-	-	2 013 035	2 013 035	2 013 035	-	1 629 543	1 717 623	1 804 960
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)					532 601	532 601	532 601		517 543	605 623	692 960
Reserves	4				1 480 434	1 480 434	1 480 434		1 112 000	1 112 000	1 112 000
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	2 013 035	2 013 035	2 013 035	-	1 629 543	1 717 623	1 804 960

References

- Detail to be provided in Table SA3
- Include completed low cost housing to be transferred to beneficiaries within 12 months
- Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- Detail to be provided in Table SA3. Includes reserves to be funded by statute.
- Net assets must balance with Total Community Wealth/Equity

Gauteng: Emfuleni(GT421) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		101 578		1 447 892	2 027 523	2 027 523	2 027 523	1 647 133	2 413 569	2 712 740	3 211 954
Government - operating	1	64 385		349 789	591 000	591 000	591 000	445 602	694 831	774 063	890 226
Government - capital	1										
Interest									74 485	78 604	82 968
Dividends											
Payments											
Suppliers and employees		(44 143)		(615 810)	(1 214 034)	(1 214 034)	(1 214 034)	(710 144)	(2 773 723)	(3 195 784)	(3 714 760)
Finance charges		(82 169)		(1 031 719)	(943 253)	(943 253)	(943 253)	(1 166 355)	(20 227)	(21 241)	(22 305)
Transfers and grants	1							(1 056)	(105 000)	(110 250)	(115 763)
NET CASH FROM(USED) OPERATING ACTIVITIES		39 651	-	150 153	461 236	461 236	461 236	215 180	283 935	238 132	332 319
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors				38 279				23 353			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		(51 862)		80 484				(13 704)			
Payments											
Capital assets		(6 511)		(210 489)	(360 505)	(360 505)	(360 505)	(176 320)			
NET CASH FROM(USED) INVESTING ACTIVITIES		(58 373)	-	(91 727)	(360 505)	(360 505)	(360 505)	(166 671)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		23 237									
Payments											
Repayment of borrowing		(344)		(55 795)	(75 000)	(75 000)	(75 000)	(71 888)			
NET CASH FROM(USED) FINANCING ACTIVITIES		22 893	-	(55 795)	(75 000)	(75 000)	(75 000)	(71 888)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
	2	4 171	-	2 632	25 731	25 731	25 731	(23 380)	283 935	238 132	332 319
Cash/cash equivalents at the year begin:				133 062	352 258	352 258	352 258	137 447		283 935	522 067
Cash/cash equivalents at the year end:	2	4 171		135 694	377 989	377 989	377 989	114 068	283 935	522 067	854 387

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Gauteng: Emfuleni(GT421) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	360 505	251 117	251 117	278 684	(270 988)	(385 987)
Infrastructure - Road Transport					118 896	88 816	88 816	56 144	(66 128)	(91 198)
Infrastructure - Electricity					46 758	32 389	32 389	34 600	(63 600)	(91 000)
Infrastructure - Water					25 688	20 635	20 635	53 601	(10 625)	(15 000)
Infrastructure - Sanitation					27 100			41 700	(43 000)	(73 000)
Infrastructure - Other					24 615	63 048	63 048	49 590	(32 735)	(66 664)
Infrastructure		-	-	-	243 057	204 888	204 888	235 634	(216 088)	(336 862)
Community					51 358	30 271	30 271	20 500	(28 800)	(12 550)
Heritage assets										
Investment properties					3 950					
Other assets	6				62 140	13 959	13 959	22 550	(26 100)	(36 575)
Agricultural assets										
Biological assets						2 000	2 000			
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	58 463	(144 796)	(141 422)
Infrastructure - Road Transport								1 113		
Infrastructure - Electricity								16 850	(50 600)	(43 901)
Infrastructure - Water										
Infrastructure - Sanitation								500		
Infrastructure - Other									(35 800)	(48 144)
Infrastructure		-	-	-	-	-	-	18 463	(86 400)	(92 045)
Community								40 000	(58 396)	(49 377)
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	118 896	88 816	88 816	57 257	(66 128)	(91 198)
Infrastructure - Electricity		-	-	-	46 758	32 389	32 389	51 450	(114 200)	(134 901)
Infrastructure - Water		-	-	-	25 688	20 635	20 635	53 601	(10 625)	(15 000)
Infrastructure - Sanitation		-	-	-	27 100	-	-	42 200	(43 000)	(73 000)
Infrastructure - Other		-	-	-	24 615	63 048	63 048	49 590	(68 535)	(114 808)
Infrastructure		-	-	-	243 057	204 888	204 888	254 098	(302 488)	(428 907)
Community		-	-	-	51 358	30 271	30 271	60 500	(87 196)	(61 927)
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	3 950	-	-	-	-	-
Other assets	6	-	-	-	62 140	13 959	13 959	22 550	(26 100)	(36 575)
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	2 000	2 000	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	360 505	251 117	251 117	337 148	(415 783)	(527 409)
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport					118 896	88 816	88 816	57 257	(66 128)	(91 198)
Infrastructure - Electricity					46 758	32 389	32 389	51 450	(114 200)	(134 901)
Infrastructure - Water					25 688	20 635	20 635	53 601	(10 625)	(15 000)
Infrastructure - Sanitation					27 100			42 200	(43 000)	(73 000)
Infrastructure - Other					24 615	63 048	63 048	49 590	(68 535)	(114 808)
Infrastructure		-	-	-	243 057	204 888	204 888	254 098	(302 488)	(428 907)
Community					51 358	30 271	30 271	60 500	(87 196)	(61 927)
Heritage assets										
Investment properties					3 950					
Other assets	6				62 140	13 959	13 959	22 550	(26 100)	(36 575)
Agricultural assets										
Biological assets										
Intangibles						2 000	2 000			
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	360 505	251 117	251 117	337 148	(415 783)	(527 409)
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment					80 760	80 768	80 768	83 507	88 080	93 056
Repairs and Maintenance by Asset Class	3	-	-	-	-	112 485	112 485	-	-	-
Infrastructure - Road Transport						10 690	10 690			
Infrastructure - Electricity						9 466	9 466			
Infrastructure - Water						9 502	9 502			
Infrastructure - Sanitation						60 540	60 540			
Infrastructure - Other						(532)	(532)			
Infrastructure		-	-	-	-	89 667	89 667	-	-	-
Community						19 858	19 858			
Heritage assets										
Investment properties										
Other assets	6,7					2 960	2 960			
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	80 760	193 253	193 253	83 507	88 080	93 056
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21.0%	53.4%	36.6%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	70.0%	-164.4%	-152.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	44.8%	44.8%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	45.0%	45.0%	17.0%	35.0%	27.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling		142	147	151	235	235	235	246	258	270
Piped water inside yard (but not in dwelling)		64	64	64						
Using public tap (at least min.service level)	2	11	12	13						
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	217	222	228	235	235	235	246	258	270
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	217	222	228	235	235	235	246	258	270
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		134	142	223	230	230	230	242	254	268
Flush toilet (with septic tank)		8	5							
Chemical toilet										
Pit toilet (ventilated)		75	76							
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		217	222	223	230	230	230	242	254	268
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	217	222	223	230	230	230	242	254	268
Energy:										
Electricity (at least min.service level)		40	40	38	35			66	68	68
Electricity - prepaid (min service level)		25	25	27	30					
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		65	65	65	65	-	-	66	68	68
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	65	65	65	65	-	-	66	68	68
Refuse:										
Removed at least once a week		134	154	165	170	170	172	173	181	189
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		20								
Using communal refuse dump		30	30	30						
Using own refuse dump		0	0	0	8	8	8	8	10	10
Other rubbish disposal										
No rubbish disposal		4	4							
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	54	34	30	8	8	8	8	10	10
Total number of households	5	188	188	195	178	178	181	182	191	199
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)								120	120	120
Sanitation (free minimum level service)								58	58	58
Electricity/other energy (50kwh per household per month)					18	18		58	58	58
Refuse (removed at least once a week)								58	58	58
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)								5 621	5 902	6 197
Sanitation (free sanitation service)								41 715	43 798	45 986
Electricity/other energy (50kwh per household per month)								22 529	23 654	24 836
Refuse (removed once a week)								34 595	36 323	38 137
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	104 460	109 677	115 155
Highest level of free service provided										
Property rates (value threshold)		36	38		150	150		150	150	150
Water (kilolitres per household per month)		131	133		166	166		10	10	10
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		77	82	93	93	93		107	107	107
Electricity (kwh per household per month)			50	50	50	50		50	50	50
Refuse (average litres per week)		38	40		46	46		46	46	46
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)					32 970	17 703		14 516	14 516	14 516
Property rates (other exemptions, reductions and rebates)										
Water					25 006	13 427		8 873	9 316	9 781
Sanitation					59 733	32 074		33 508	35 481	37 553
Electricity/other energy					12 666	6 800		18 050	19 112	20 228
Refuse					36 487	19 592		29 513	31 251	33 076
Municipal Housing - rental rebates					8 202	4 404		540	573	607
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	175 064	94 000	-	105 000	110 250	115 762

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)